



High Wycombe Town Committee Special Expenses Outturn 2020/21

Authors: Tamsin Lloyd-James, Fiorella Mugari

Date: 28 July 2021

Table of Contents

High Wycombe Town Committee Special Expenses Outturn 2020/21	1
Introduction	3
Special Expenses Outturn 2020/21.....	3
Commentary on significant variances	4
Impact on Working Balances	4
New Cemetery	5

Introduction

Committee are asked to consider and acknowledge the outturn position for 2020/21. This report sets out the 2020/21 revenue outturn position and the impact on working balances at year end for High Wycombe Town Committee.

Special Expenses Outturn 2020/21

The net outturn position for 2020/21 is £194k, a forecast underspend of £163k against a total budget of £357k. The table below provides the detail at activity level.

Activity Area	Analysis	2020-21 Budget	2020-21 Outturn	2020-21 Variance
		£	£	£
Footway Lighting	Expenditure	1,800	1,422	-378
	Income	0	0	0
	Net Expenditure	1,800	1,422	-378
Cemetery	Expenditure	326,020	294,584	-31,436
	Income	-175,000	-247,210	-72,210
	Net Expenditure	151,020	47,374	-103,646
Town Twinning	Expenditure	3,000	3000	0
	Income	0	0	0
	Net Expenditure	3,000	3,000	0
Financial Assistance to Voluntary Groups	Expenditure	25,340	9,550	-15,790
	Income	0	0	0
	Net Expenditure	25,340	9,550	-15,790
Recreation Grounds (Local)	Expenditure	141,860	115,252	-26,608
	Income	0	0	0
	Net Expenditure	141,860	115,252	-26,608
Allotments	Expenditure	18,310	16,951	-1,359
	Income	-60	0	60
	Net Expenditure	18,250	16,951	-1,299
War Memorial	Expenditure	3,000	320	-2,680
	Income	0	0	0
	Net Expenditure	3,000	320	-2,680
Community Centres	Expenditure	13,000	0	-13,000
	Income	0	0	0
	Net Expenditure	13,000	0	-13,000
TOTAL	Expenditure	532,330	441,079	-91,251
	Income	-175,060	-247,210	-72,150
	Net Expenditure	357,270	193,869	-163,401

Commentary on significant variances

Cemetery

Expenditure budget underspend of £31k is reported. The main variation relates to savings in salaries of £19k due to the vacant cemetery officer position. This position was covered by agency staff for just over 6 months. The agency staff will remain in place as the service undergoes a service improvement journey and will then look to be filled permanently. There are also savings of £12k in rates. The expenditure includes the purchase of 100 burial chambers (£72k). These vaults are charged at cost when used, and as such the cost for these will be recovered in future years.

Cemetery income is overachieved by £72k in 2020/21, relating to an increase of £57k for burial rites, £12k for internment fees and £3k in other income.

Financial Assistance to Voluntary Groups

Underspend of £16k on grants to voluntary groups. In 2019/20, 4 grants were paid averaging £1.2k each. In 2020/21, 3 grants were paid averaging £1.3k each. Applications have declined in recent years which could be due to a number of reasons including criteria and marketing. Information about the grant programmes features in the Council's 'Guide to Grants.'

Recreation Grounds

There is an underspend of £27k on the recreation grounds expenditure budget as a result of savings on maintenance costs of £24k and savings on woodland management costs of £3k. This is a result of mostly just routine works being done, with very minimal additional works.

Community Centres

An under spend of £13k is reported in relation to payment to Hilltop Community centre. No expenses went through in 2020/21 as a result of the centre being closed for most of 2020/21 due to Covid, and when it reopened its use and capacity were severely restricted.

Impact on Working Balances

The impact of 2020/21 activities are given in the table below;

	£	£
Balance at 1st April 2020		-988,705
Revenue Expenditure Actuals	193,869	
New Cemetery	547,000	
Precept	-284,690	
Interest	-8,200	
Movement in reserves		447,979
Balance c/f 31st March 2021		-540,726

New Cemetery

The new cemetery at Penn Road has now been completed and currently has a defects liability in place until 21 November 2021. The establishment work started in December and will be handed over by the contractor 12 months after completion (the Responsible Officer, Mr. Andy Sherwood, has estimated that it will be ready for use in January 2022).